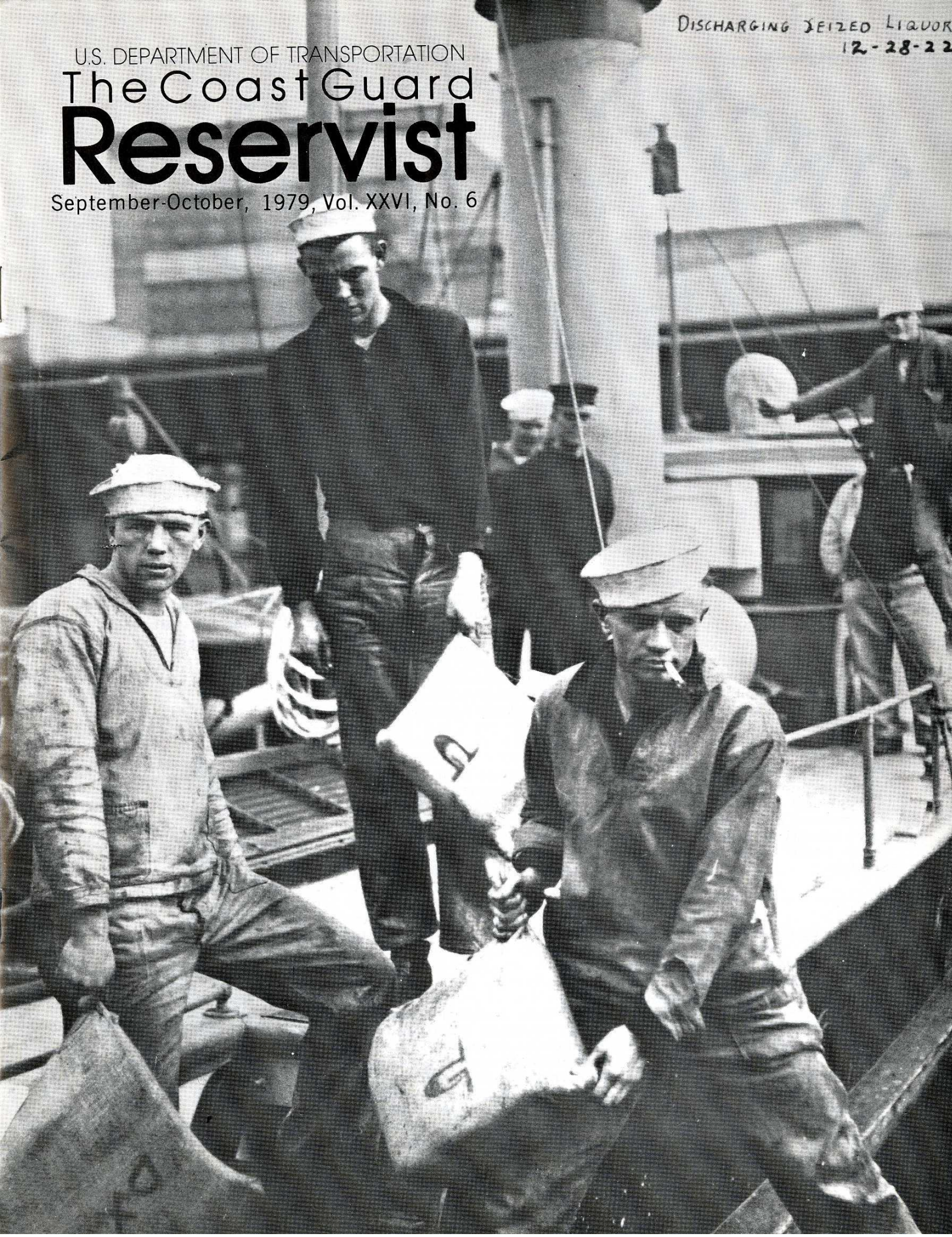


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U.S. DEPARTMENT OF TRANSPORTATION
The Coast Guard
Reservist
September-October, 1979, Vol. XXVI, No. 6



UNCLAS

Dear Readers:

The primary goal of the Reservist magazine is to keep you informed of the latest developments in Coast Guard policy as they affect you in the field. In addition, the magazine is a vehicle for communicating the needs and accomplishments of individual reservists and their units.

CAPT Joseph V. Wielert, USCGR (Ret), of Long Island City, NY, has been elected to a two-year term as Coast Guard representative to the National Executive Committee, Reserve Officers Association of the United States (ROA). He succeeds CAPT Bennett Sparks, USCGR, of Hollywood, CA.

A veteran of World War II and the Korean Police Action, he was active in the Coast Guard Reserve Organized and Volunteer Training Unit programs until his entering retired status in June 1977. CAPT Wielert has been awarded the Coast Guard Commendation Medal and is entitled to wear the Command-at-Sea Insignia.

A Coast Guard Reserve change of command at the Portsmouth Harbor Coast Guard Station was held September 9 during formal military ceremonies.

CWO Roger D. Tucker, USCGR, skipper of the Coast Guard Reserve Unit, retired with more than 34 years of service.

LT Spencer S. Richdale, USCGR, will relieve Mr. Tucker as Reserve commanding officer of the Coast Guard Search and Rescue Station.

The Guinnane quadruplets, Peter, Paul, Vincent and Gerard, have completed their Class A School at Yorktown and have been assigned to Coast Guard Reserve Unit San Francisco at Yerba Buena Island. The 18-year-old quads joined the Reserve after their junior year in high school under the RK program. Reserve Unit San Francisco augments mostly high endurance cutters, including the RUSH, MORGENTHAU, SHERMAN and MIDGETT.

As new editor of the Reservist, I plan to continue in the tradition set by my predecessor, Kathy Kiely. I welcome your suggestions and comments.

Have you any ideas for a good story? Have an action-packed photo of Reserve interest? Call or write me a letter. I'd like to hear about it!

With your ideas and contributions, the Reservist will continue to be your magazine. Let me hear from you!

Kim Pickens

PS3 Christian Hinton, USCGR, has been selected as recipient of the fifth annual Naval Sea Cadet Corps Walter L. Radcliff Memorial Scholarship Award. Hinton is a freshman at the Maine Maritime Academy, Castine, ME. He is a member of RESGRU Portland.

YN1 Russell L. Raub, USCGR, recently reenlisted in the Reserve for eight more years in a ceremony led by RADM S. B. Vaughn, Chief, Office of Reserve. Raub is serving on an SADT assignment as Assistant Chief, Records Control Branch of the Reserve Administration Division at Headquarters and drills with Reserve Unit Three at CG Base Gloucester City, NJ.

CAPT John Andrews, Chief, Reserve Programs Division, was awarded the Defense Meritorious Service Medal for his exceptional efforts in the vital upgrading of Reserve readiness. His management ability and expertise enable the Reserve Forces to better meet their assigned missions.

front cover: Crew of the CGC GUARD discharge seized smuggled liquor at Seattle, WA. See Bill Hamlin's article on the rum runners, page 7.

THE COAST GUARD RESERVIST is published bi-monthly by the Commandant of the United States Coast Guard.

ADMIRAL J.B. Hayes
Commandant, U.S. Coast Guard

REAR ADMIRAL Sidney B. Vaughn, Jr.
Chief, Office of Reserve

ENSIGN Kim Pickens
Editor

YN1 William P. Hamlin, Jr.
Staff Writer

This material is printed as information only and is not authority for action.

Members of the Coast Guard Reserve are invited to submit articles, photographs and artwork to the editor for possible publication. By-lines will be given.

Inquiries concerning the Coast Guard Reserve should be addressed to:

Commandant, U.S. Coast Guard (G-R-1/TP54)
Washington, D.C. 20593

phone 202-426-2350 (FTS 426-2350)

CG-288

Admiral's Corner



Reservists from Base Buffalo engage in a rap session with RADM Vaughn during the admiral's tour in July. From left to right (far side of table): FAMK William Holiday, FNMK Bruce Carnes and BM3 Barb Ware.

For the first time in almost three years, the Coast Guard Selected Reserve exceeded its authorized average strength of 11,700. Although by the end of the fiscal year (30 Sept) we had fallen back to 11,692, at one point in September we had reached a yearly high of 11,709. Being at or near this authorized strength level is extremely important to the Coast Guard and the Coast Guard Reserve. Obviously and most importantly, any shortage reduces our early response capability upon mobilization - the reason for the Reserve in the first place.

In addition, being consistently below strength makes it very difficult to justify increasing the size of the Selected Reserve, even though mobilization requirements may clearly indicate a need for an increase. Reviewers of the Reserve budget can quite correctly question the necessity of raising the authorized level and its accompanying funding until we have demonstrated the ability to get and stay close to the number we're currently authorized. This second point may very well become important within the next year if the verification of current mobilization requirements indicates a need for an increased early response mobilization capability. It is my understanding that early indications of that verification reveal that increases are indeed needed.

We are spending a great deal of money and effort to recruit and retain qualified men and women in the Coast Guard Selected Reserve. It is my belief that a Reserve program that appeals to each reservist's interest and sense of accomplishment, should have minimal retention problems. I charge all in positions of leadership - petty officers, warrant and commissioned officers, as well as commanding officers and Group Commanders - to turn your full efforts toward retaining those qualified men and women we already have in the program, as well as providing all possible assistance to the Coast Guard recruiter covering your area. Our reservists must know many, many individuals, who, with proper encouragement and information, would become excellent prospects for entry into the Selected Reserve. Strength management in the form of retention and recruiting should be the goal of all of us in the Reserve program. I need the help of each and every one of you.

S. B. Vaughn

Brief Comments



YNC William E. Lofgren, USOGR, Peoria, IL, was honored by his Coast Guard "shipmates" on the occasion of his retirement from the U. S. Coast Guard Reserve.

Lofgren served 22 years in the Coast Guard Reserve. He is one of the Peoria Reserve Unit's "Plank Owners," having helped to put the unit in commission in 1957. At his retirement he was presented with a "plank" taken from the original Peoria Coast Guard Reserve office.

To honor his unique contribu-

tion to his Coast Guard Reserve unit, the "William E. Lofgren Award" was instituted in his name. It will be presented annually to the enlisted member of the Peoria Coast Guard Reserve Unit "who exemplifies the service, dedication and patriotism of YNC William E. Lofgren, who served this unit, the Coast Guard and his country in war and peace." Lofgren presented the first annual award to SK1 Everett L. Benton. Benton was selected for the award by a vote of the enlisted members of the unit.

We got the raise! The seven percent pay hike effective October 1 will be reflected on the paycheck which covers the month of October.

About three-fourths of RESGRU Hampton Roads personnel have completed the required training for multi-media first aid and cardio-pulmonary resuscitation qualifications. The unit anticipates that all personnel will be trained in basic and advanced first aid within a year. That's dedication!

CGC RELIANCE (WTR-615) fills two separate mission roles on every cruise: that of an operational Coast Guard cutter as well as serving as the Atlantic Area Reserve training vessel. This year's schedule consists of six two-week Offshore Law Enforcement Patrols (OLP) and six two-week Seventh District cruises (D7OPS). Both provide an opportunity for underway training, including the possibility of serving as a member of a boarding party.

If you hold an afloat mobilization assignment, you may be required to train afloat this year. Check with your unit training officer regarding your ADT for the upcoming year. Every reservist reporting to ADT afloat should have a CG Form 3788 with specific items designated for evaluation.

All personnel ordered to CGC RELIANCE should report prior to 1800 of the scheduled reporting date, and will be released approximately 1200 on the scheduled return date, unless RELIANCE is detained by operational commitments.

The ship status phone number for the Fifth Coast Guard District is (804) 393-4856. It can be used to get up-to-the-minute information on the status of RELIANCE.

RELIANCE's schedule is listed below. Pick your dates early to make sure space is available.

<u>DATES</u>	<u>MISSION</u>
28 Oct - 10 Nov	OLP
25 Nov - 8 Dec	D7OPS
9 Dec - 22 Dec	D7OPS
27 Jan - 9 Feb	OLP
24 Feb - 8 Mar	D7OPS
9 Mar - 22 Mar	D7OPS
6 Apr - 19 Apr	OLP
25 May - 7 Jun	OLP
22 Jun - 5 Jul	D7OPS
6 Jul - 19 Jul	D7OPS
3 Aug - 16 Aug	OLP
31 Aug - 13 Sep	OLP

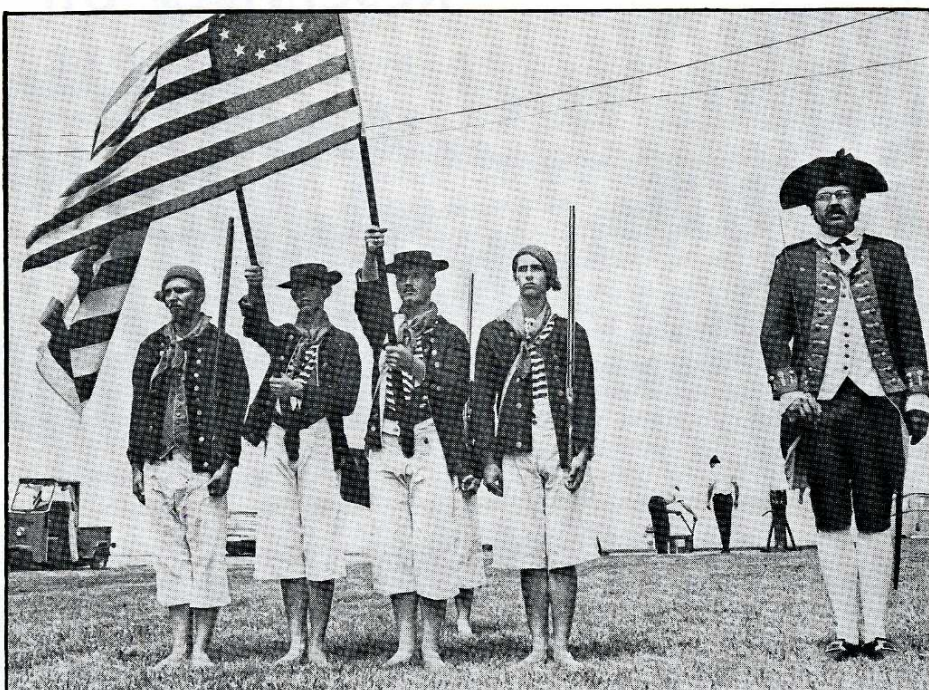
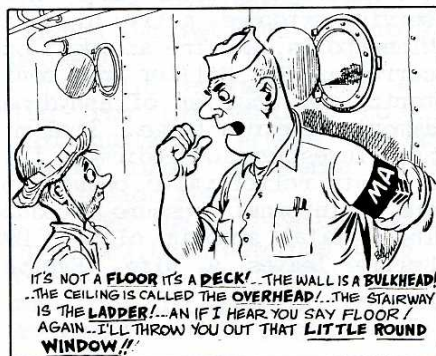
As waves of blue uniforms filled the streets, the new Coast Guard Headquarters building was commissioned in a special ceremony September 20. The ceremony marked the first time since 1970 that the Coast Guard had its own building for Headquarters.

Most of the offices have already moved to Transpoint, located on the Potomac River in Washington, D.C. The entire move will be completed sometime in 1981.

Retired reservists can get answers to many questions by using a toll-free "hot-line." The hotline is run jointly by G-P (Retired Affairs Branch) and G-F (Retired Pay Branch). If the inquiry cannot be fully answered at the time of the call, the caller's name and phone number will be relayed to the appropriate branch within G-R for call-back. The toll-free number for all calls outside the Washington metropolitan area is 1-800-424-7965.

Until recently, reservists were given the opportunity to participate in the Survivor Benefit Plan near retirement at age 60. Now the election opportunity will be tied to the completion of 20 satisfactory years of service.

Enclosed with the "20-year letter" to reservists will be an election form and package which explains the various alternatives. (See the November-December 1978 Reservist for more details). Reservists will have 90 days after receiving the form to indicate a decision.



The Reserve Training Center's 1790 Revenue Marine Color Guard prepares to render honors in its first appearance in a colorful ceremony, marking the 20th anniversary of RTC Yorktown.

An administrative note: all Organized Reserve Training Centers (ORTC's) have been redesignated as Coast Guard Reserve Centers (CGRC's). This change has several advantages:

- 1) includes "Coast Guard" in the official name of the command.
- 2) reduces possible confusion of this type of command with RTC at Yorktown.
- 3) indicates the broader spectrum of unit functions by eliminating the term "training."
- 4) follows DOD terminology for similar type commands; e.g., Armed Force Reserve Center (AFRC), Navy and Marine Corps Reserve Centers (N&MRC.)

This is purely an administrative change and should have no effect on the operations of the commands involved.

Twenty-nine Coast Guard reservists were honored in ceremonies at Coast Guard Station Pt. Allerton, MA. First District Commander RADM W. S. Schwob presented Coast Guard Unit Commendation ribbons with Operational Distinguishing Device to the reservists, all the station's active duty personnel, and a number of auxiliaries who jointly participated in the station's emergency operations during the Great Blizzard of 1978. In his congratulatory remarks, Admiral Schwob cited the operation as a perfect example of the One Force concept at work in the Coast Guard.

Reservists on Steamboat One

by SN D. Graf, USCGR

A small boat crew from Reserve Unit Channel Islands, CA, saved the life of a man who fell overboard in rough seas two hours prior to rescue. After pulling the man from the water the reservists, led by BM2 George Theia, treated the man for exposure, shock and hypothermia.

A helicopter arrived to evacuate the victim but was delayed by high winds. During this time the victim was in a stokes litter on deck and exposed to heavy sea spray. The crew, without foul weather clothing, shielded the victim with their bodies. A few minutes later the man was safely evacuated to a hospital.

Nine Second District Coast Guard reservists played an important role in President Carter's recent trip down the Mississippi River on board the Steamship DELTA QUEEN, nicknamed "Steamboat One" for this cruise. The President, with his wife Rosalyn and daughter Amy, sailed the riverboat from St. Paul, MN, to St. Louis, MO, in a week long trip along the upper section of "Old Man River," August 17 - 24.

The Coast Guard was responsible for maintaining a 300-foot security and safety zone around the DELTA QUEEN while the President was on board. No vessels except those of the Coast Guard and the Coast Guard Auxiliary were allowed within 300 feet of the DELTA QUEEN without the permission of the Coast Guard Patrol Commander, who was stationed

around the clock on the DELTA QUEEN's bridge.

Second District reservists assisted in three different aspects of the operation. Three of the reservists -- BMCS Geissman, BM1 Golding and BM1 Hancock -- worked with the Boating Safety Team Two onboard the 17-foot BOSDET boats which were used to enforce the safety/security zone and transport Secret Service agents charged with protecting the President.

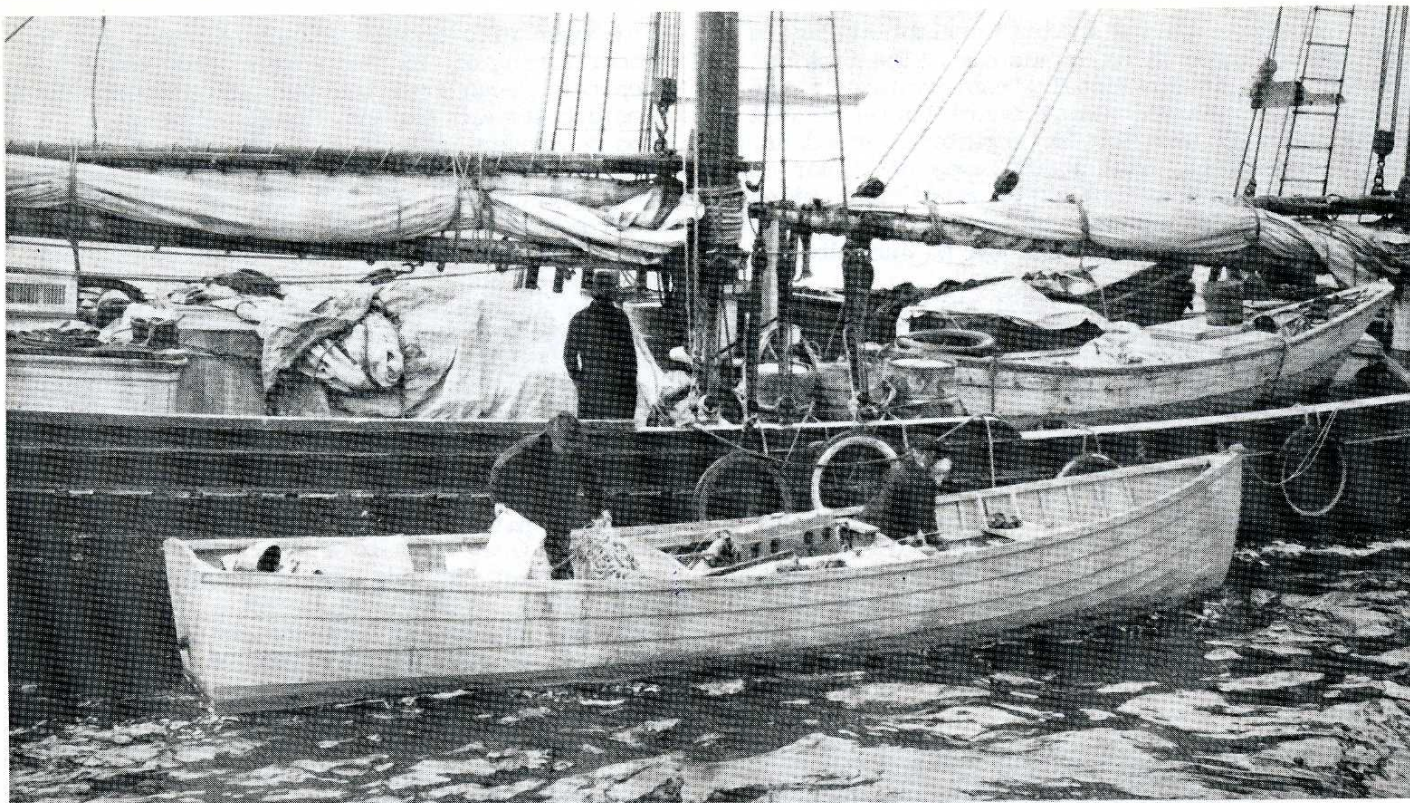
Four other reservists -- BMCM Beerman, EMI Adams, PSI Huber, and SK2 Steele, Jr., worked with Marine Safety Office St. Louis in assisting Navy Divers on the St. Louis waterfront. The one-day operation involved transporting the divers as they checked along the riverfront in the area the DELTA QUEEN was to dock.



The Humboldt Bay Coast Guard Reserve Group recently held mobilization exercises in northern California. The purpose of the exercises was to test the mobilization effectiveness of the group and to expose personnel to realistic mobilization situations. Exercises included helo and boat operations, emergency first aid, small arms qualification, base security and law enforcement.

F11 Robert Ludwick, USCGR, Fourteenth District, received a Coast Guard Commendation Medal for his outstanding performance during a shipboard fire off Honolulu. Not only did he prevent the fire on board cargo ship HEREFORDSHIRE from spreading, but he pulled an unconscious victim from the fiery hold to safety, saving the man's life.

Our sincere sympathy to the family and friends of BM2 Henry Hillier, USCGR, who was killed September 27, while serving extended active duty in Minneapolis, MN. The accident occurred as BM2 Hillier was monitoring the transfer of anhydrous ammonia aboard a barge. Preliminary investigation indicates that a safety relief valve opened up, due to internal pressure, producing a fatal ammonia cloud. BM2 Hillier leaves a wife, Evelyn.



Motorboat making contact with liquor laden British schooner off New Jersey -- official CG photo.

In pursuit of the 'real McCoy'

by Bill Hamlin

They flew many flags and were from many seas - tramps, one-time luxury yachts, steam trawlers, old gun boats, and large and small schooners. All were attracted to the limits of American territorial waters by the easy money to be made from catering to the great thirst for liquor after the National Prohibition Act went into effect on January 17, 1920.

Known as "Rum Row," these vessels anchored safely outside the three-mile limit from the population centers along the Atlantic seaboard and, to a lesser extent, along the Pacific coast. Daily quotes on case lots of liquor were chalked on blackboards and hung in the rigging for customers to see as business went on around the clock. Contact boats of every description came out to the "rum ships" from shore, took on their cargoes and returned to shore where they were unloaded.

Alcoholic beverages were a part of American life from the earliest colonial days. Those individuals and groups who opposed the use of alcohol formed temperance societies to lobby for prohibition laws.

In 1895 the Anti-Saloon League of America was organized from numerous local temperance societies and set its sights on a prohibition amendment to the Federal Constitution. The 18th Amendment, prohibiting traffic in intoxicating

liquors, was adopted by Congress and finally ratified on January 14, 1919.

In October 1919 the National Prohibition Act was passed. This act provided for the enforcement of the 18th Amendment and placed the administration of the law under the Treasury Department.

Little did the Coast Guard, then under the Treasury Department, foresee the enormity of the task of enforcement which National Prohibition had placed upon it.

In the early days of the dry era most liquor was smuggled across the Canadian and Mexican borders and the Coast Guard was not out in full force against rum runners along the coasts. The Coast Guard was alert, however, and a few small boats loaded with liquor were seized.

But by mid-1921, rum rows along the Atlantic seaboard were established. The founder of these rum rows was Captain Bill McCoy, a former boat builder from Florida. In 1921, McCoy bought a schooner and sailed to Nassau where he took on a cargo of liquor. He then sailed for Savannah, GA. Word of his arrival spread and soon he had sold 1,500 cases of liquor. His next voyage took him to a rendezvous off Long Island, NY, where he was met by contact boats.

While most smuggled liquor was either cut or impure, Bill McCoy sold high quality brand-name liquor. This fact plus his reputation for square dealing earned him the nickname "the real McCoy," an expression in use ever since.

In those days United States territorial limits were set at three miles from shore. The first of a number of international "controversies" was touched off when the Coast Guard Cutter SENECA seized Bill McCoy's British registered schooner, HENRY L. MARSHALL, with 1,500 cases of liquor on board. The seizure took place about four miles offshore. Great Britain protested the seizure and claimed the United States had no jurisdiction on the high seas.

Federal authorities justified the seizure, however, based on evidence of conspiracy to violate the National Prohibition Act within U.S. territorial waters. After a series of court appeals the seizure was upheld.

Later, in 1924, a treaty was signed with Great Britain and other nations extending the limit for liquor smuggling purposes to twelve miles or one hour's steaming distance from shore, whichever was farthest.

The facilities of the Coast Guard were hard-pressed, however, and could not stop the increasing flow of contraband liquor from the sea. Early in 1924 a major expansion of the Coast

Guard began with appropriations of funds for the reconditioning of 25 destroyers and two mine-sweepers on loan from the Navy, the construction of motorboats and for additional personnel.

The destroyers were in a reserve status following the close of World War I. They had been used extensively during the war and had to be overhauled before they could be placed into service. The first of the Coast Guard destroyers to be commissioned was HENLEY, in the summer of 1924.

Smaller and faster patrol craft were soon under construction. They were to be used for patrolling coastal waters and to guard sheltered bays, harbors and inlets. The smallest of these were the 35- and 36-foot picket boats. Over 100 were built.

In October 1924 the first of 203 75-foot patrol boats was commissioned. Known as "sixbitters," they could patrol for as long as a week without refueling.

The 100- and 125-foot patrol boats were built between 1925 and 1927. These boats, often called "buck" and "buck-and-a-quarter boats," were designed for rugged offshore work. Capable of remaining at sea for as long as 30 days, they picketed rummy mother ships and prevented them from making contact with shore-based craft. USCGC CUYAHOGA, a 125-footer, was the last of this type vessel in active service.

Aviation also played an important role in the search for rum runners. In 1920, the Coast Guard established its first air station at Morehead City, NC. Four Curtiss HS-2L flying boats and two Aeromarine Model 40 float planes were borrowed from the Navy. These planes demonstrated their usefulness, but in 1921 the Coast Guard ran out of money and the planes were returned to the Navy.

By 1925 rum running was so flagrant that the Coast Guard borrowed a Vought VO-1 seaplane from the Navy. The seaplane was based at Squantum, MA, and later operated out of Ten Pound Island in Gloucester Harbor. The regular patrol flights sharply reduced rum running in the area.

Congress was impressed with the results of the patrol flights and appropriated funds for the Coast Guard to purchase five of its own aircraft. In 1926 an air station was opened at Cape May and in October the Coast Guard took delivery of its first Loening OL-5 biplane amphibian.

Most captures of rum ships were routine; however, the possibility of violence was ever present.

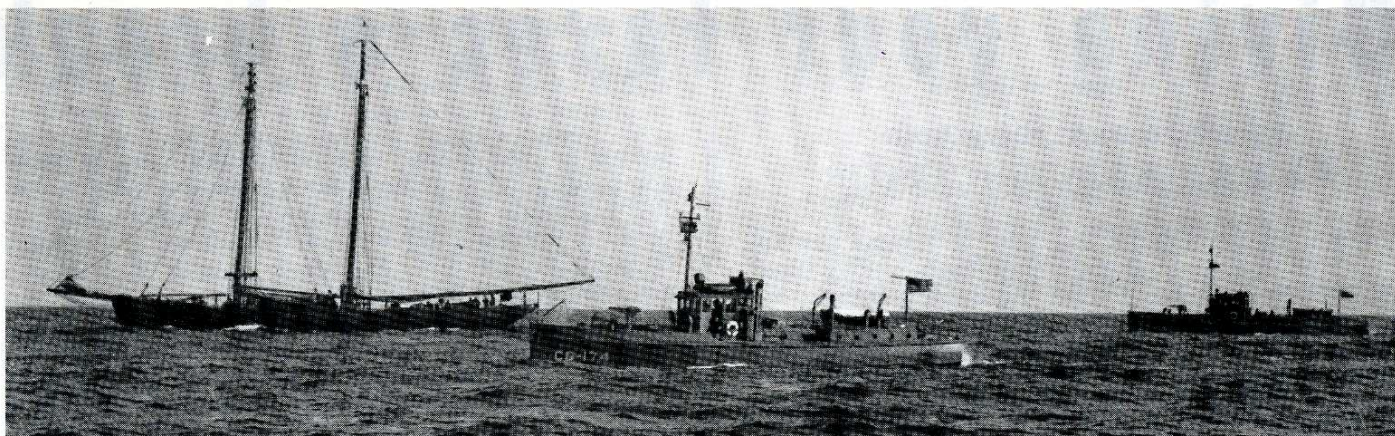
Perhaps the most notorious capture occurred on August 7, 1927, when two Coast Guardsmen and a Secret Service Agent were murdered by two rummies a few miles off the coast of Ft. Lauderdale, FL.

The 75-foot patrol boat CG-249, with its seven man crew and one passenger, was underway for Bimini when a suspicious motorboat was sighted heading for the Florida coast. The officer in charge, Boatswain Sidney C. Sanderlin, decided to investigate and ordered the vessel to stop. The vessel hove to only after shots were fired across her bow.



JUST KEEP SMILING --

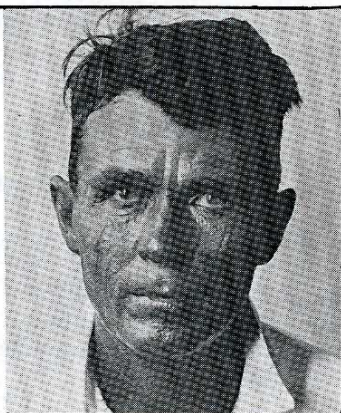
A U.S. Coast Guard officer examines the hold of a suspected smuggler -- United Newspictures, New York.



Seventy-five-foot patrol boats from Base 7, Gloucester, MA, picket a rum laden schooner -- official Coast Guard photo.

After boarding and finding a small cargo of liquor, Sanderlin placed the two rummy crewmembers, Horace Alderman and Robert Weech, under arrest and seized their vessel. Sanderlin searched the prisoners for weapons and, finding none, ordered the two aboard the patrol boat. But before boarding the patrol boat, Alderman picked up a gun which he had hidden in his engine room.

James Horace Alderman, 50-year-old rum pirate, who was hanged at Fort Lauderdale, FL, for the murder of two Coast Guardsmen -- official Coast Guard photo.



Once aboard the patrol boat the rummies followed Boatswain Sanderlin to the pilot house where he was going to radio Ft. Lauderdale Base. As Sanderlin began keying the radio Alderman shot him in the back, killing him instantly.

Witnessing the murder, Machinist Mate first class Victor Lamby ran to arm himself, but Alderman shot and mortally wounded him, too. Alderman ordered the remaining Coast Guardsmen aboard the rummy boat and said he intended to kill them all and burn the patrol boat. Weech went to the engine room of CG-249, cut the fuel lines and threw in a lighted match. Luckily, the spilled gas failed to ignite.

With all the Coast Guardsmen except Sanderlin and Lamby aboard the rum boat, Weech and Alderman tried to get underway before the patrol boat exploded. But their engine wouldn't start.

As Alderman turned his attention to the engine problem, the Coast Guardsmen rushed him. Alderman fired his revolver wildly, killing Secret Service Agent Robert Webster and wounding the patrol boat's cook. The four other uninjured Coast Guardsmen overcame Alderman and Weech.

The patrol boat was still afloat and not burning. Her radio was still operational and Ft. Lauderdale base was called for help.

A board of investigation found Alderman and Weech guilty of murder and piracy on the high seas. After their trials in Miami, Weech was given a prison sentence. Alderman was convicted of murder and paid for his crimes by hanging at Coast Guard Base Ft. Lauderdale.

Prohibition was unpopular with the American people and as time went on it became apparent what prohibition had done to the United States. The underworld controlled the liquor business. Crime, corruption and gangsterism had spread across the country. Citizens became willing law breakers when it came to having their liquor and widespread disrespect for the law flourished. But the Coast Guard did its part to enforce the law without qualification.

Then came the repeal movement which gained momentum during the Great Depression of 1929. President Roosevelt announced in his nomination acceptance speech that the 18th Amendment's fate was sealed. In February 1933 the Senate and House passed a resolution submitting an amendment for repeal to the states for ratification. The amendment was finally ratified on November 7, 1933. On December 21, 1933, the 21st Amendment, which repealed the 18th Amendment became effective and prohibition came to an end.

Repeal of prohibition brought an end to rum running as it had been known for the past 14 years. Major cut-backs to the Coast Guard followed. The destroyer fleet was returned to the Navy, many of the smaller vessels were decommissioned and a reduction in the number of personnel was put into effect. The Coast Guard, however, remained much larger and more important than it had been previously and its personnel had gained valuable experience. With much deserved credit for their dedication to duty and courage, Coast Guard personnel could once again focus their attention on the saving of life and property at sea.

Giving your taxes a break

by LT Howard Silverman
and LT(jg) Kathy Kiely, USCGR

This article highlights specific income tax information for Coast Guard reservists. Most Coast Guard reservists will find some information and examples in this article which will pertain to them. It's important to keep in mind that circumstances are never identical for any two Coast Guard reservists. Each case must be independently decided.

This article was written during the spring of 1979. Legislation passed afterwards may affect its contents. Remember, this article does not replace the traditional consultation necessary between you and the Internal Revenue Service's Taxpayer Service Division, a Certified Public Accountant, an Attorney or an Enrolled Agent to Practice before the Internal Revenue Service.

Taxability of income and deductibility of expenses may be different for active service personnel and reservists. For those in active service, the Coast Guard is full-time employment. For reservists it is part-time, usually a second job. The tax results can therefore be different.

The topics discussed in this article are pre-

sented in the order they are needed to prepare Form 1040, U. S. Individual Income Tax Return for 1979: Taxable Income, Non-Taxable Income, Adjustment to Income, Adjusted Gross Income, Itemized Deductions, Credits, Excess Social Security(FICA) and some miscellaneous comments.

The typical Coast Guard reservist will be paid thirteen times a year. Twelve of these payments are for monthly increment drills. The explanation of monthly drill pay is shown on each CGHQ-4458A, Reserve Earnings Statement. This is the 3" x 8" yellow exchange entitlement slip that you receive within a few days of your monthly check. The pay check covers multiple and single drills, less withholding for Servicemen's Group Life Insurance (SGLI). Some Coast Guard reservists also have Federal and/or State income tax withheld. For example, New York started withholding July 1, 1977.

A lieutenant paid for January drills would receive a CGHQ-4458A, Reserve Earning Statement something like this:

1/13/79	Multiple	\$110.80
1/14/79	Multiple	110.80
(Monthly)	SGLI	- 3.00
	Net Check	\$218.60

The thirteenth payment of the year will be for Active Duty for Training (ADT). You will receive a "payee" copy of CG-4436A when you receive your check. The CG-4436A will show a combination of taxable and non-taxable items such as:

Basic Pay	(Taxable)
Sea Duty Pay	(Taxable)
Aviation Pay	(Taxable)
Reenlistment Bonus	(Taxable)
Basic Allowance for Quarters(BAQ)	(Non-Taxable)
Basic Allowance for Subsistence(BAS)	(Non-Taxable)
Per Diem	(Non-Taxable)
Mileage	(Non-Taxable)
Reimbursed Travel Expenses	(Non-Taxable)
Income Tax Withheld (ITW)	
Federal Insurance Contribution Act (FICA)	
Net Pay: the amount of your check	

FEDERAL TAX GUIDE REPORTS

Vol. 62, Part II of No. 46, Aug. 17, 1979

Department of the Treasury—Internal Revenue Service
Form 1040 U.S. Individual Income Tax Return 1979

For Privacy Act Notice, see page 3 of Instructions. For the year January 1-December 31, 1979, or other (for year beginning 1979 and ending 1979)

Use this label. Other-wise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security number

Present home address (number and street, including apartment number, if applicable) City, town or post office, State and ZIP code

Spouse's social security number

Your occupation Spouse's occupation

Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund?

Presidential Election Campaign Fund

Filing Status

Check only one box.

1 Single

2 Married filing joint return (even if only one had income)

3 Married filing separate return. Enter spouse's social security number above and full name here

4 Head of household. (See page 6 of Instructions) If qualifying person is your unmarried child, enter child's name

5 Qualifying widow(er) with dependent child (Year spouse died 1979). See page 6 of Instructions.

Exemptions

Always check the box labeled "Youself." Check other boxes if they apply.

6a Yourself 65 or over Blind

b Spouse 65 or over Blind

c First names of your dependent children who lived with you

d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did you provide more than one-half of dependent's support?

7 Total number of exemptions claimed

Income

Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions.

Please attach check or money order here.

8 Wages, salaries, tips, etc.

9 Interest income (attach Schedule B if over \$400)

10a Dividends (attach Schedule B if over \$400)

10b Subtotal line 10a from line 10a

10c Subtract line 10b from line 10a

11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions—see page 10 of Instructions)

12 Alimony received

13 Business income or (loss) (attach Schedule C)

14 Capital gain or (loss) (attach Schedule D)

15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions)

16 Supplemental gains or losses (attach Form 4797)

17 Fully taxable pensions and annuities not reported on Schedule E

18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)

19 Farm income or (loss) (attach Schedule F)

20a Unemployment compensation. Total amount received

20b Taxable part, if any, from worksheet on page 10 of Instructions

21 Other income (state nature and source—see page 10 of Instructions)

22 Total income. Add lines 8, 9, and 10c through 21

Adjustments to Income

23 Moving expense (attach Form 3903 or 3903F)

24 Employee business expenses (attach Form 2106)

25 Payments to an IRA (see page 10 of Instructions)

26 Payments to a Keogh (H.R. 10) retirement plan

27 Interest penalty on early withdrawal of savings

28 Alimony paid (see page 10 of Instructions)

29 Disability income exclusion (attach Form 2440)

30 Total adjustments. Add lines 23 through 29

Adjusted Gross Income

31 Adjusted gross income. Subtract line 30 from line 22. If the result is less than \$10,000, see page 2 of Instructions. If you want to figure your tax, see page 5 of Instructions.

Form 1040 (1979)

The combination of the twelve CGHQ-4458A's and the CG-4436A should equal the Wages Income, Income Tax Withheld and FICA Withheld shown within the boxes on Form W-2, Wage and Tax Statement which you will receive in January 1980. The Coast Guard reservist would be wise to save the CGHQ-4458A's and CG-4436A and compare them to the W-2 Form. The W-2 is based upon the payment date, not the drill date. This means that if you drilled in December 1979, and were not paid until January 1980, payment for your December drill will not appear on your W-2 Form for 1979.

A general rule is that pay is taxable and allowances are non-taxable. The pay items are Basic Pay, Sea Duty Pay and Aviation Pay. These will be automatically included in your W-2 statement. Retirement Pay is also taxable and should be reported on Schedule E, Part 1, Pension and Annuity Income.

Payments for BAQ and BAS are non-taxable. However, if a Coast Guard reservist is deducting meals and lodging on the tax form, those figures must be reduced by the BAQ and BAS received (Rev. Rul. 63-64). Only the reservist's net cost is deductible. The BAQ and BAS payments provided by the Coast Guard Reserve cannot be disregarded.

For example, a lieutenant living in New London performs 13 days ADT at Governors Island, where his cost for meals is \$130.00. In his paycheck he receives \$27.21 for BAS (shown on CG-4436A, Section D).

Cost of Meals	\$130.00
Less BAS	-27.21
Total Deductible	\$102.79

The \$102.79 would be deductible as Adjustments to Income on page 1, Form 1040.

Payments for per diem, mileage and reimbursed travel expenses are specific reimbursements which are also non-taxable ("deemed adequate" accounting, as opposed to "flat allowance reimbursement" Rev. Rul. 77-410).

Coast Guard reservists deducting expenses in excess of reimbursements must reduce their expenses by the applicable non-taxable payments to compute a net deduction.

For example, an SK2 travels to his ADT at Yorktown by driving from his home in Kirkwood, MO, to St. Louis, parking his car and flying to Yorktown. He is "authorized to travel at your own expense subject to reimbursement." He pays travel costs of \$166.00 for which he receives travel expenses from the Coast Guard Reserve of \$126.00 (approx. 900 miles each way at 7 cents per mile).

Auto, Parking & Air Fare	\$166.00
Less Travel Reimbursement	-126.00
Total Deductible	\$ 40.00

The \$40.00 is deductible as Adjustments to Income on Page 1, Form 1040. Form 2106, Employee Business Expense, has the best format to help you compute the deduction.

Reservists are employees of the Coast Guard. As such they may have "trade or business" expenses deductible as Adjustments to Income.

Form 1040 (1979)

Page 2

32 Amount from line 31 (adjusted gross income) 32

33 If you do not itemize deductions, enter zero 33

34 Subtract line 33 from line 32 and enter the result 34

35 Tax. Enter tax here and check if from ☐ Tax Tables or ☐ Schedule TC 35

36 Additional taxes. (See page 11 of Instructions) Enter here and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, ☐ Form 5405, or ☐ Section 72(m)(5) penalty tax 36

37 Total. Add lines 35 and 36 37

Credits

38 Credit for contributions to candidates for public office 38

39 Credit for the elderly (attach Schedules R&RP) 39

40 Credit for child and dependent care expenses (Form 2441) 40

41 Investment credit (attach Form 3468) 41

42 Foreign tax credit (attach Form 1116) 42

43 Work incentive (WIN) Credit (attach Form 4874) 43

44 Jobs credit (attach Form 5884) 44

45 Residential energy credits (attach Form 5695) 45

46 Total credits. Add lines 38 through 45 46

47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) 47

Other Taxes

48 Self-employment tax (attach Schedule SE) 48

49a Minimum tax. Check here ☐ and attach Form 4625 49a

49b Alternative minimum tax. Check here ☐ and attach Form 6251 49b

50 Tax from recomputing prior-year investment credit (attach Form 4255) 50

51a Social security (FICA) tax on tip income not reported to employer (attach Form 4137) 51a

51b Uncollected employee FICA and RRTA tax on tips (from Form W-2) 51b

52 Tax on an IRA (attach Form 5329) 52

53 Advance earned income credit payments received (from Form W-2) 53

54 Total. Add lines 47 through 53 54

Payments

55 Total Federal income tax withheld 55

56 1979 estimated tax payments and credit from 1978 return 56

57 Earned income credit. If line 32 is under \$10,000, see page 2 of Instructions 57

58 Amount paid with Form 4668 58

59 Excess FICA and RRTA tax withheld (two or more employers) 59

60 Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136T) 60

61 Regulated Investment Company credit (attach Form 2439) 61

62 Total. Add lines 55 through 61 62

63 If line 62 is larger than line 54, enter amount OVERPAID 63

64 Amount of line 63 to be REFUNDED TO YOU 64

65 Amount of line 63 to be credited on 1980 estimated tax 65

66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. (Check ☐ if Form 2210 (2210F) is attached. See page 14 of Instructions.) 66

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Preparer's signature _____ Date _____

Preparer's name (for your records only) _____

Preparer's address _____

Preparer's social security no. _____

E.I. No. _____

ZIP code _____

The one expense most Coast Guard reservists will identify with is the use of their automobiles to attend drills. Automobile expenses may be deductible employee business expenses as described in Regl. 1.162-2 of the Internal Revenue Code.

Business automobile expenses are deductible but commuting expenses are not deductible (IRC 162, IRC 262 and Rev. Rul. 55-109). The rule is simple, but its application is not. Commuting expenses between a Coast Guard reservist's residence and a drill within the area of his "tax home" are not deductible. The "tax home" is your principal business location; your place of full time employment, distinguishable from your residence but often within the same general area.

The additional costs of going from principal place of business (tax home) to a drill are deductible. Also, automobile expenses from your residence to a drill outside the area of your "tax home" are deductible. The following five examples are intended to clarify this distinction:

1. An RM3 from Boston is a student at Harvard University. She augments the First Coast Guard District office every Monday night. This is her only employment. The expense is considered commuting and is therefore non-deductible.

2. An SK2 lives in Kirkwood, MO and is employed full time in St. Louis, Monday through Friday. He augments the Second Coast Guard District in St. Louis after work every Tuesday evening. He may commute either of two ways:

a) The SK2 drives 10 miles from his civilian office to the Second Coast Guard District Office. He may deduct that 10-mile trip within St. Louis or his trip home, up to a distance of 10 miles.

b) The SK2 chooses to drive home from his civilian office to his home in Kirkwood and later that evening goes to the Second Coast Guard District office. Because he went home in between, he drove 28 miles from his civilian employment before reaching the Second Coast Guard District. However, his deduction is limited to the 10-mile distance in example (a).

3. A LT lives in New London and has employment Monday through Friday which covers the entire state of Connecticut. He augments one weekend a month at the Coast Guard Academy. This mileage is within his principal place of employment and, therefore, is commuting. If this is the only trip that day regarding employment it is non-deductible.

4. An HM1 who lives in Lynbrook, NY, and works in Lynbrook Monday through Friday drives two days a month on drill weekends to augment Station Short Beach, L.I. The station is outside her principal place of employment, so the entire mileage is deductible. She can deduct four times the distance from Lynbrook to Short Beach if she drives home each evening, or two times the distance if she is one of the many reservists that drill 24 hours.

5. A BMC who lives and works in Garanata Hills, CA, travels to Long Beach to augment an Eleventh Coast Guard District sea-going unit. His drills are overnight weekend drills. These drills are outside his principal place of employment and the entire mileage would be deductible.

The five examples are intended to clarify whether you are entitled to an automobile deduction. If so, the best way to compute the deduction is to follow the format of Form 2106, Employee Business Expense. Start with Part IV, Auto Expenses, when filling out the form. You may use either the Internal Revenue Service's regular or optional method. It is suggested you compute the deduction both ways. You are entitled to deduct the higher of the two results.

For many Coast Guard reservists, Active Duty Training means a Transportation Request (TR) to buy an airline ticket, some minor travel expenses which are specifically reimbursed and government quarters and mess available on the ship or base. The Coast Guard pays all the costs dollar for dollar.

This does not always happen. Some Coast Guard reservists may be "authorized to travel at your expense subject to reimbursement" or they may find upon reporting that government quarters and/or mess are not available. When this happens, they are entitled to deduct their "expenditures in excess of reimbursement" (Rev. Rul. 55-272). These expenditures would include airline tickets, auto expenses directly related to Active Duty Training, hotel or motel room costs, meal cost and miscellaneous expenses. These must be reduced by the applicable items (BAS, per diem, mileage and reimbursed travel expenses) listed on your copy of CG-4436A, Section D to determine the net deductible amount.

Some Coast Guard reservists "travel" to their overnight weekend drill site. In this case the same type of expenditures deductible during Active Duty Training would be deductible for multiple drills if the drills are held outside the general area of your principal or regular place of employment. An example would be a PSC who works and lives in Garanata Hills but travels to Long Beach to augment the intelligence and law enforcement (oil) Reserve unit overnight.

Contributions made to Individual Retirement Accounts (IRA) are an Adjustment to Income. Annuities, bonds, insurance policies and savings accounts are typical of qualified tax-exempt IRA funds. Reservists and their non-working spouses may participate in an IRA despite participation

FEDERAL TAX GUIDE REPORTS

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Schedules A&B—Itemized Deductions AND Interest and Dividend Income

(Form 1040)

Department of the Treasury

Internal Revenue Service

Attach to Form 1040. See Instructions for Schedules A and B (Form 1040).

1979

Name(s) as shown on Form 1040

Your social security number

Schedule A—Itemized Deductions (Schedule B is on back)

Medical and Dental Expenses (not paid or reimbursed by insurance or otherwise) (see page 16 of Instructions.)		Contributions (See page 17 of Instructions.)	
1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.)		21 a Cash contributions for which you have receipts, cancelled checks or other written evidence	
2 Medicine and drugs		b Other cash contributions (show to whom you gave and how much you gave)	
3 Enter 1% of Form 1040, line 31		22 Other than cash (see page 17 of instructions for required statement)	
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero		23 Carryover from prior years	
5 Balance of insurance premiums for medical care not entered on line 1		24 Total contributions (add lines 21a through 23). Enter here and on line 36	
6 Other medical and dental expenses:		Casualty or theft loss(es) (See page 17 of Instructions.)	
a Doctors, dentists, nurses, etc.		25 Loss before insurance reimbursement	
b Hospitals		26 Insurance reimbursement	
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.)		27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero	
7 Total (add lines 4 through 6c)		28 Enter \$100 or amount on line 27, whichever is smaller	
8 Enter 3% of Form 1040, line 31		29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37	
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero		Miscellaneous Deductions (See page 18 of Instructions.)	
10 Total medical and dental expenses (add lines 7 and 9). Enter here and on line 33		30 Union dues	
Taxes (See page 16 of Instructions.)		31 Other (itemize)	
11 State and local income		32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38	
12 Real estate		Summary of Itemized Deductions (See page 18 of Instructions.)	
13 General sales (see sales tax tables)		33 Total medical and dental—from line 10	
14 Personal property		34 Total taxes—from line 16	
15 Other (itemize)		35 Total interest—from line 20	
16 Total taxes (add lines 11 through 15). Enter here and on line 34		36 Total contributions—from line 24	
Interest Expense (See page 17 of Instructions.)		37 Total casualty or theft loss(es)—from line 29	
17 Home mortgage		38 Total miscellaneous—from line 32	
18 Credit and charge cards		39 Add lines 33 through 38	
19 Other (itemize)		40 If you checked Form 1010, Filing Status box: 2 or 5, enter \$2,000; 1 or 4, enter \$2,300; 3, enter \$1,700	
20 Total interest expense (add lines 17 through 19). Enter here and on line 35		41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, see the instructions for line 41 on page 18).	

in the military retirement plan. However, if the Coast Guard reservist is covered by a qualified retirement plan through an employer other than the Coast Guard he/she cannot qualify for participation in an IRA (IRC 219(c)(4)(A)).

Coast Guard reservists may put aside and deduct the lower \$1,500 or 15% of their compensation from the Coast Guard Reserve and other employers which they contribute to an IRA plan.

The income and deductions discussed above all make up the Adjusted Gross Income. Therefore, the deductions are acceptable regardless of the Coast Guard reservist's decision to itemize or not itemize his deductions.

There are a number of categories of deductions to which Coast Guard reservists may be entitled on Form 1040, Schedule A, Itemized Deductions.

Present policy requires that distinctive Coast Guard uniform items be worn only on official occasions. The cost of replacement clothes not issued but required as part of a full seabag, repairs and alterations to the uniform, laundry and dry cleaning of the uniform and cap devices, epaulets, gold lace and similar items is deductible (Rev. Rul. 55-109).

Education and association expenses are itemized deductions if they are directly related to Coast Guard Reserve membership. Examples are: dues paid to the Reserve Officers Association (ROA) or Naval Enlisted Reserve Association (NERA). Books like the Coast Guardsman's Manual and Knight's Modern Seamanship would be directly related to the technical knowledge expected of a Coast Guard reservist, and they are cost deductible.

Under some circumstances, tuition, class textbooks and related education transportation is deductible. You may deduct the ordinary and necessary educational expense you incur if it (1) meets the express requirements of your employer for keeping your salary or status of employment, or (2) maintains or improves skills required in performing the duties of your present employment. Example: If our Short Beach HM1 took a night course in Clinical Pharmacology she could deduct the educational and related travel expenses since her enlisted qualification factors require that she have this knowledge for mobilization and her present rating.

Deductible contributions include the check you mailed to Coast Guard Mutual Assistance (formerly Coast Guard Welfare), Great Lakes Navy-Marine Corps-Coast Guard Jewish Chapel or similar organizations. Transportation to meetings of ROA or RAPIC-Chicago (Recruiting Assistance and Public Information Council) would be deductible as charitable contributions. The mileage can be deducted at the IRS standard rate for contributions of 7 cents a mile. It should be noted the standard rate for contributions is different from the 18 1/2 cents per mile for business miles. (Rev. Proc. 74-24). Unreimbursed out-of-pocket expenses while serving these organizations are also deductible (Rev. Rul. 55-4).

You may have other deductible expenses depending on your own unique circumstances.

Two expenditures that are not deductible are the SGLI withholding on the monthly checks (considered a purchase of term life insurance) and "Home Office." Although many officers and enlisted personnel have and use home offices, this is statutorily disallowed as a deduction (IRC 280A).

The Credit for Child Care Expenses allows for deduction of 20% of the expenses paid for the care of a qualified child or dependent for the purpose of attending unit drills. The maximum credit is \$800.00 if two children or dependents are involved. The credit applies to earnings from part-time employment as well as full-time employment (IRC 44A). An example would be our RM3 student from Boston, who pays \$10.00 per evening and \$20.00 per day for child care. During the year she pays \$740.00 (48 drill evenings plus 13 ADT days). Her allowable credit would be \$148.00 (\$740.00 x 20%). She would list this information on IRS Form 2441 and attach it to the credits sections of Form 1040.

Active Duty Training pay is subject to FICA (social security), but drill pay is not. If you had more than \$1,403.77 withheld for FICA from all your employers combined, you are entitled to reduce your tax liability by the excess over the \$1,403.77. This is done under the payments section of Form 1040, U.S. Individual Income Tax Return, 1979.

Many Coast Guard reservists find that the tax tables do not withhold an adequate amount each month. This can be corrected by filing a revised W-4, Employee's Withholding Exemption Certificate, with your pay officer. You may decrease your exemption or have additional funds withheld in lump sum amounts.

As for state income tax, some states tax Coast Guard Reserve pay and others do not. Check the tax rules for your state.

It's a good idea to keep accurate, detailed records of the dates of drills and exact mileage driven as a Coast Guard Reserve employee.

You should now have a reasonably good idea of how membership in the Coast Guard Reserve affects your income tax liability. Use this review to assist you in preparing an accurate tax return.

(The content of this article is the opinion of the writers and does not necessarily represent the position of the Internal Revenue Service.)

Reservists make waves in New Mexico

by YN1 R. C. Hopson and PS3 R. W. Kimball,USCGR



(l-r): MK1 Rick Jenkins, CW02 Sam High, and PS3 Dick Kimball, USCGR, show that there really is water in New Mexico.

As strange as it may seem, there is a U.S. Coast Guard Reserve unit in arid New Mexico. Although most of the Rio Grande is too shallow for their patrol boat, there are many interesting and necessary duties for reservists to perform throughout the state and they've been doing them for twenty years.

The Albuquerque Coast Guard Reserve unit was first organized in 1959. LCDR A.B. Perkins took the initiative to establish a unit when he discovered there was no active reserve in the state of New Mexico.

In cooperation with the New Mexico Parks and Recreation Department, Coast Guard reservists are conducting an on-going boating safety education program. In addition to ramp inspections of boats, boating safety teams patrol the lakes from April through September with their seventeen-foot patrol boat, a McKeeCraft Boston Whaler. Other unit reservists augment the Coast Guard Recruiting Office in Albuquerque on a regular basis.

In May, ten reservists took part in a search along the banks of the Rio Grande for a fourteen-year-old boy who was believed to have drowned. Although the body was not found by Coast Guard personnel, reserve members greatly aided the search efforts.

Many of the unit's 52 members travel long distances to get to weekend drills from such places as Colorado and Texas as well as isolated areas of New Mexico. The Commanding Officer, LCDR D. A. Jensen, flies from Houston. PSC G. Casey commutes from southern Colorado. Other people travel from Lubbock and El Paso.

Various civilian occupations, military experience and educational backgrounds are found among the Albuquerque reservists. LCDR Jensen is a Continental Airlines pilot. The Executive Officer, LT L.A. Powell is Assistant Police Chief of the Albuquerque Police Department. A physician's assistant, CW02 S. Moncrief, is also on board. Many of the other unit members are college educated; some have masters degrees and one holds a Ph. D. degree.

Although New Mexico lacks a direct connection to the nation's sea coasts, there is a darn good reserve unit in the desert quietly carrying out the necessary boating safety efforts in addition to its primary goal of supporting U.S. Coast Guard programs throughout the country.

Defusing the 50-mile firecracker

by HM2 H. Dee Johnson, Jr., USCGR

On Labor Day weekend, Alpha Team of the Coast Guard Reserve Port Security Unit, Dallas, Texas, drove to Houston for routine augmentation at Captain of the Port of Houston. The only excitement planned was the arrival of Tropical Storm Elena sometime Saturday afternoon.

At about 2:30 Saturday afternoon, the U.S. flag tanker CHEVRON HAWAII, with 50,000 barrels of crude oil in her hold, was struck by lightning while moored at the Shell Oil Company docks in the port. The tanker exploded in a ball of flame that tore the ship in half and dumped burning oil into the Houston Ship Channel and on the surrounding Shell dock facilities. The routine part of Alpha Team's weekend was over.

Within minutes, Coast Guard Station Houston responded to the fire with all hands on board. Alpha Team's Reserve boat crew manned one of the station's 32-foot patrol boats and a regular duty boat crew took the other one. The 32-foot Coast Guard patrol boat is specially designed for duty in a port like Houston and equipped for fighting fires from the water.

The remainder of the station personnel, Reserve and active duty alike, braced for the crisis which was to last through the night. The Houston Ship Channel is lined from end to end with petroleum refineries and chemical plants. Coast Guardsmen in charge of the channel's safety have nicknamed the channel the "50-Mile Firecracker." Everyone prayed that this fire would prove that nickname wrong.

The station's two boats arrived at the scene of the fire to find a holocaust. The CHEVRON HAWAII was resting on the bottom with her mid-section blown away, spewing flaming oil into the channel. The surrounding docks were totally aflame and a 50-foot high wall of fire extended halfway into the channel and some 300 yards downwind from the burning tanker. Two barges at Shell's dock, one containing crude oil and the other containing gasoline soon exploded, adding their force and fuel to the flames. Personnel at the neighboring Tenneco petroleum facilities and the crews of two more oil tankers across the channel watched nervously as two Port of Houston fireboats, the Coast Guard patrol boats, and land-based fire equipment

fought to keep the fire from spreading. Coast Guardsmen from Station Houston, including Alpha Team reservists, set up support points along the channel's edge to provide equipment and supplies to the fire crews and to provide the essential communications link.

By late afternoon, the full force of Tropical Storm Elena gripped the fire scene. Winds of 40 to 50 knots and three-inch per hour rain complicated the fire fighting effort and spread the flames.

The boat operated by the active duty crew soon had to pull away from the fire, her pump engines disabled by the thick coating of oil that covered the channel. The reservist-manned boat was left alone while the disabled craft ran for the Coast Guard Station for repairs.

The winds died about 7:00 Saturday night. The efforts of the fire crews began to show results. The Coast Guard boat was able to enter the flaming dock area and extinguish most of the flames.

At about 1:00 a.m. Sunday, while laying foam on the flaming water, the reservist boat sucked a rope from one of the sunken barges into her propellers, and her night of fire fighting came to an end. One of the smaller boats towed the 32-footer and her crew home. The boat and her crew had been on the scene from the beginning, and had stayed in the fight for ten hours. Because the boat was small and maneuverable and able to pump water or foam onto the fire at close quarters, she had played a major role in the fight, and as she was towed home the crew could see that the fire was under control. The boat would be repaired and she and her reserve crew would return to service for a Sunday of cleaning up the oil on the channel's surface. But the trip back to Station Houston was good. Alpha Team had been there and done its part.

The "50-Mile Firecracker" did not explode this time. The fire was severe, but it was held to its original site. The Coast Guard was there and did its job well. A handful of civilians - a lawyer, a nurse, a policeman, a school teacher, and several others - who chose to serve their country in the Coast Guard Reserve drove home to Dallas and Ft. Worth, tired and knowing they had done their job well. Next month they would go back again.

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